



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.110/CTK/2024
Assessment Year : 2015-16

Saswati Dash, C/O Saswati Auto Agencies, At/PO: Azimabad, Dist: Balasore..	Vs.	ITO, Ward-2, Balasore.
PAN/GIR No.AJOPD 4103 G		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Mishra and Himanshu Jena, Advs
Revenue by : Shri Charan Dass, Sr DR

Date of Hearing : 10/06/2024
Date of Pronouncement : 10/06/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 24.7.2023 in Appeal No.CIT(A), Cuttack/10014/2018-19 for the assessment year 2015-16.

2. Shri P.K.Mishra and Shri Himanshu Jena, Id ARs appeared for the assessee and Shri Charan Dass, Id Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the Id CIT(A) has passed the impugned order exparte. He prayed that if one more opportunity is granted, the assessee would be in a position to substantiate its case before the Id AO.

4. In reply, Id Sr DR vehemently supported the order of the AO and Id CIT(A).

5. We have considered the rival submissions. It is an admitted fact that due to non appearance by the assessee before the CIT(A), the Ld. CIT(A) decided the appeal exparte and dismissed the appeal of the assessee due to non-prosecution and also on merits concurring with the views taken by the AO for making the addition. It is also noticed that the assessee has not responded to the specific questionnaires raised by the AO, therefore, the AO has passed the order on the basis of materials available before him and after personal hearing. It is the submission of the Ld. Counsel for the assessee that if an opportunity is given, he would be in a position to substantiate his case before the AO . Considering the totality of the facts of the case and in the interest of justice .we deem it proper to restore the issue to the file of the AO with a direction to grant one final opportunity to the assessee to substantiate his case. The assessee is also hereby directed to appear before the AO without seeking any adjournment under any pretext failing which the Ld. AO is at liberty to pass appropriate order as per law.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 10/06/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER
Cuttack; Dated 10/06/2024
B.K.Parida, SPS (OS)

sd/-
(George Mathan)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : Saswati Dash, C/O Saswati
Auto Agencies, At/PO: Azimabad, Dist: Balasore
2. The Respondent: ITO, Ward-2, Balasore
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack